



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
WASHINGTON COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1999

**EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
WWW.KYAUDITOR.NET**

**144 CAPITOL ANNEX
FRANKFORT, KY 40601
TELE. (502) 564-5841
FAX (502) 564-2912**

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Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable John A. Settles, County Judge/Executive

Honorable Robert A. Brady, Former County Judge/Executive

Members of the Washington County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Washington County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Washington County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Washington County, Kentucky prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Washington County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1999, in conformity with the cash basis of accounting described above.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable John A. Settles, County Judge/Executive

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Members of the Washington County Fiscal Court

Our audit was performed for the purpose of forming an opinion on the financial statements of Washington County, Kentucky, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is not a required part of the financial statements. The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated December 15, 1999 on our consideration of Washington County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a stylized flourish at the end.

Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -

December 15, 1999

WASHINGTON COUNTY OFFICIALS

Fiscal Year Ended June 30, 1999

John A. Settles	County Judge/Executive
Hamilton Simms	County Attorney
A.H. Robertson	County Clerk
George Graves	Circuit Court Clerk
Tommy Bartley	Sheriff
Steve Hardin	Jailer
Margaret Platt	Property Valuation Administrator
Carla Hardin	County Treasurer
Freddie Carrie	Coroner
Simmeon Cambron	Magistrate
Ernest R. Goff	Magistrate
Hal Goode	Magistrate
Billy Riney, Jr.	Magistrate
Greg Simms	Magistrate
Terry Tingle	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

WASHINGTON COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets

General Fund:	
Cash	\$ 364,334
Road and Bridge Fund:	
Cash	96,656
Jail Fund:	
Cash	3,469
Local Government Economic Assistance Fund:	
Cash	709
Payroll Tax Account-Cash	<u>18,649</u>
Total Assets	<u><u>\$ 483,817</u></u>

Liabilities and Fund Balances

Liabilities

Payroll Tax Account-Cash	\$ 18,649
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Fund Balances

Unreserved:	
General Fund	364,334
Road Fund	96,656
Jail Fund	3,469
Local Government Economic Assistance Fund	<u>709</u>
Total Liabilities and Fund Balances	<u><u>\$ 483,817</u></u>

The accompanying notes are an integral part of the financial statements.

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STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

WASHINGTON COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

<u>Cash Receipts</u>	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
Schedule of Operating Revenue	\$ 2,804,529	\$ 1,595,290	\$ 767,857	\$ 39,058
Transfers In	222,000		25,000	197,000
Borrowed Money				
Kentucky Advance Revenue Program	687,295	568,480	118,815	
Total Cash Receipts	<u>\$ 3,713,824</u>	<u>\$ 2,163,770</u>	<u>\$ 911,672</u>	<u>\$ 236,058</u>
Cash Disbursements				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 3,004,916	\$ 1,476,519	\$ 783,610	\$ 232,589
Transfers Out	222,000	222,000		
Kentucky Advance Revenue Program Repaid	687,295	568,480	118,815	
Total Cash Disbursements	<u>\$ 3,914,211</u>	<u>\$ 2,266,999</u>	<u>\$ 902,425</u>	<u>\$ 232,589</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ (200,387)	\$ (103,229)	\$ 9,247	\$ 3,469
Cash Balance-July 1, 1998	<u>665,555</u>	<u>467,563</u>	<u>87,409</u>	
Cash Balance-June 30, 1999	<u>\$ 465,168</u>	<u>\$ 364,334</u>	<u>\$ 96,656</u>	<u>\$ 3,469</u>

The accompanying notes are an integral part of the financial statements.

WASHINGTON COUNTY
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	Senior Citizen Grant Fund	Fredericktown Project Grant Fund
\$ 12,609	\$ 1,800	\$ 387,915
<u>\$ 12,609</u>	<u>\$ 1,800</u>	<u>\$ 387,915</u>
\$ 12,689	\$ 27,361	\$ 472,148
<u>\$ 12,689</u>	<u>\$ 27,361</u>	<u>\$ 472,148</u>
\$ (80) 789	\$ (25,561) 25,561	\$ (84,233) 84,233
<u>\$ 709</u>	<u>\$ 0</u>	<u>\$ 0</u>

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Washington County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the application of the criteria stated in GASB 14, there are no component units which merit consideration as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Washington County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1, 2000.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
Fiscal Year Ended June 30, 1999
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.65 percent. Hazardous covered employees are required to contribute 7 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.21 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480 (1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 1999, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bonds which named the county as beneficiary/obligee on the bonds.

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
Fiscal Year Ended June 30, 1999
(Continued)

Note 4. Lease-Purchase Agreements

The county has entered into the following lease-purchase agreements:

Description	Purchase Date	Maturity Date	Interest Rate	Year End Balance
Willisburg Fire Truck	8/25/1995	10/1/2005	4.00%	\$ 28,520
Mackville Fire Truck	5/20/1998	5/20/2008	6.24%	\$ 74,500
Rescue Vehicle	2/10/1999	1/20/2007	4.13%	\$ 50,000

COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

WASHINGTON COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

Budgeted Funds	Budgeted Operating Revenue	Actual Operating Revenue	Over (Under) Budget
General Fund	\$ 1,705,711	\$ 1,595,290	\$ (110,421)
Road and Bridge Fund	861,619	767,857	(93,762)
Jail Fund	250,658	39,058	(211,600)
Local Government Economic Assistance Fund	13,398	12,609	(789)
Senior Citizen Grant Fund	83,230	1,800	(81,430)
Fredericktown Project Grant Fund	521,602	387,915	(133,687)
Totals	<u>\$ 3,436,218</u>	<u>\$ 2,804,529</u>	<u>\$ (631,689)</u>

Reconciliation

Total Budgeted Operating Revenue	\$ 2,804,529
Add: Budgeted Prior Year Surplus	<u>631,689</u>
Total Operating Budget Per Comparative Schedule of Final Budget and Budgeted Expenditures	<u>\$ 3,436,218</u>

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SCHEDULE OF OPERATING REVENUE

WASHINGTON COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<hr/>				
Revenue From Local Taxes <u>and Excess Fees</u>				
Sheriff:				
Taxes	\$ 237,541	\$ 237,541	\$	\$
County Clerk:				
Deed Transfer Tax	22,090	22,090		
Occupational Licenses	160	160		
Delinquent Taxes	1,539	1,539		
Excess Fees-1998	9,737	9,737		
Tangible Personal Property Taxes:				
Other Counties	4,091	4,091		
County Clerk	32,288	32,288		
Omitted	73	73		
Occupational Employment Tax	511,289	511,289		
Insurance Premium Tax	337,207	337,207		
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 1,156,015	\$ 1,156,015	\$ 0	\$ 0
<hr/>				
Federal Receipts-State Treasurer				
Community Development Block Grants-				
Senior Citizen Center	\$ 1,800	\$	\$	\$
Flood Control Receipts	350,239			
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 352,039	\$ 0	\$ 0	\$ 0
<hr/>				
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 24,000	\$	\$	\$ 24,000
Medical Allotments	1,607			1,607
Driving Under The Influence Fees	1,129			1,129
County Road Aid	565,470		565,470	
Truck License Distribution	161,449		161,449	

WASHINGTON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Local Government Economic Assistance Fund	Senior Citizen Grant Fund	Fredericktown Project Grant Fund
<u> </u>	<u> </u>	<u> </u>

\$	\$	\$
----	----	----

<u> </u>	<u> </u>	<u> </u>
\$ 0	\$ 0	\$ 0

\$	\$ 1,800	\$
<u> </u>	<u> </u>	<u>350,239</u>

<u>\$ 0</u>	<u>\$ 1,800</u>	<u>\$ 350,239</u>
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\$	\$	\$
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WASHINGTON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer (Continued)</u>				
Courthouse Rental-Administrative				
Office of the Courts	\$ 31,322	\$ 31,322	\$	\$
Refunds:				
Legal Process Tax	41	41		
Drivers Licenses	1,057		1,057	
Elections	6,630	6,630		
Dog Licenses	27	27		
Mineral Severance Tax	12,609			
Board of Assessments	200	200		
Grants:				
Ambulance	27,945	27,945		
Disaster and Emergency Services;				
Reimbursement	6,138	6,138		
Totals	<u>\$ 839,624</u>	<u>\$ 72,303</u>	<u>\$ 727,976</u>	<u>\$ 26,736</u>

Miscellaneous Revenue

Interest	\$ 41,601	\$ 31,227	\$ 10,374	\$
Circuit Court Clerk:				
Jail Cost	8,903			8,903
911 Receipts	56,404	56,404		
Kentucky Housing Corporation-				
Flood Receipts	37,676			
Claims For Damages	3,186		3,186	
Reimbursements	10,640	4,714	2,507	3,419
Rescue Vehicle Reimbursement	745	745		
Willisburg Reimbursement	4,958	4,958		
Armory Rental	7,564	7,564		
Charges for Services:				
Garbage Collection	18,743	18,743		
Ambulance Service	190,490	190,490		
Planning and Zoning Fees	2,260	2,260		

WASHINGTON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Local Government Economic Assistance Fund	Senior Citizen Grant Fund	Fredericktown Project Grant Fund
<hr/>	<hr/>	<hr/>

\$

\$

\$

12,609

<hr/>	<hr/>	<hr/>
\$ 12,609	\$ 0	\$ 0
<hr/>	<hr/>	<hr/>

\$

\$

\$

37,676

WASHINGTON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue (Continued)</u>				
School Bus Subsidy	\$ 33,581	\$ 33,581	\$	\$
Miscellaneous Items	<u>40,100</u>	<u>16,286</u>	<u>23,814</u>	
Totals	<u>\$ 456,851</u>	<u>\$ 366,972</u>	<u>\$ 39,881</u>	<u>\$ 12,322</u>
Total Operating Revenue	<u>\$ 2,804,529</u>	<u>\$ 1,595,290</u>	<u>\$ 767,857</u>	<u>\$ 39,058</u>

WASHINGTON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Local Government Economic Assistance Fund	Senior Citizen Grant Fund	Fredericktown Project Grant Fund
\$	\$	\$
\$ 0	\$ 0	\$ 37,676
\$ 12,609	\$ 1,800	\$ 387,915

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COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

WASHINGTON COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 53,277	\$ 51,183	\$ 2,094
Deputy County Judge/Executive	600	600	
Secretaries	15,000	14,909	91
Food	61	61	
Office Materials and Supplies	4,700	4,695	5
Bond Premium	625	622	3
Memberships	725	685	40
Registrations	1,296	1,296	
Telephone	350	245	105
Training	146	146	
Travel	28	28	
Office Furniture	100		100
Office Equipment	1,710	1,710	
Office of County Attorney:			
Salaries-			
County Attorney	7,925	7,923	2
Assistant County Attorney	7,325	7,325	
Secretaries	2,718	2,718	
Office Materials and Supplies	150		150
Memberships	500	500	
Office of County Clerk:			
Fees	2,620	2,613	7
Office of Sheriff:			
Other Wages	10,000	9,900	100
Accounting Services	300	300	
Advertising Tax Bills	830	830	
Radio Maintenance	2,361	2,361	
Gasoline	4,072	4,072	
Office Supplies	7,361	7,361	
Uniforms	2,072	2,072	

WASHINGTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of Sheriff: (Continued)			
Insurance	\$ 1,000	\$ 1,000	\$
Travel	132	132	
Memberships	300	300	
Training	1,861	1,861	
Vehicle Maintenance	4,100	4,026	74
Miscellaneous	1,290	1,229	61
Bond Premium	2,581	2,581	
Office of County Coroner:			
Salaries-			
County Coroner	5,285	5,282	3
Deputy Coroner	1,985	1,981	4
Autopsy service	500		500
Fiscal Court:			
Magistrates Salaries-	18,785	18,780	5
Expense Allowance	21,974	21,974	
Advertising	2,700	2,669	31
Signs	425	425	
Bond Premium	200	200	
Rewards	1,000	1,000	
Special Projects	5,515	5,515	
Memberships	500	500	
Registrations	500	480	20
Payments to Governments	211	211	
Fiscal Court Clerk Salary	3,600	3,600	
Office of Property Valuation Administrator:			
Statutory Contribution	15,243	15,243	
Office of Board of Assessment Appeals:			
Per Diem	1,500	500	1,000

WASHINGTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of County Treasurer:			
County Treasurer Salary-	\$ 17,500	\$ 17,462	\$ 38
Bond	900	837	63
Training	100	47	53
Office Materials and Supplies	1,250	1,244	6
New Office Equipment	398	398	
Memberships	25	25	
Office of Tax Administration:			
Tax Administrator Salary	13688	13450	238
Data Processing	50	50	
Office Materials and Supplies	5,000	1,886	3,114
Memberships	15	15	
Training	500	182	318
County Law Library:			
Law Librarian Salary	1,200	1,200	
Elections:			
Per Diem-			
Election Commissioners	5,000	3,330	1,670
Election Officers	8,500	8,123	377
Election Tabulator Salary	500	500	
Polling Rentals	715	715	
Printing	15,468	15,468	
Miscellaneous Expense	2,158	2,158	
Planning and Zoning:			
Salaries-			
Coordinator	11,700	11,692	8
Secretary	900	900	
Consultant Fee	5,000	4,819	181
Engineering Services	2,400		2,400
Office Supplies	500	478	22

WASHINGTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Planning and Zoning (Continued)			
Travel	\$ 250	\$	\$ 250
Mapping	7,500	5,484	2,016
Memberships	200	142	58
Training	750	102	648
Telephone	300		300
Office Equipment	750	600	150
Economic Development:			
Contribution	80,978	80,978	
Courthouse:			
Custodian Salary	15,484	15,484	
Pest Control	500	404	96
Custodian Uniforms	500	454	46
Custodial Supplies	2,500	1,310	1,190
Renewals and Repairs	22,600	21,964	636
Telephone	10,000	9,431	569
Utilities	14,000	10,420	3,580
Other County Properties:			
Armory-			
Director Salary	1,255	1,252	3
Pest Control	300	300	
Custodial Supplies	2,500	668	1,832
Repairs	10,000	3,598	6,402
Utilities	9,500	8,383	1,117
Construction			
Protection to Persons and Property			
County Fire Department:			
Contributions	23,700	23,700	
County Rescue Squad:			
Contributions	22,500	22,500	

WASHINGTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Disaster and Emergency Services:			
Director Salary	\$ 7,325	\$ 6,273	\$ 1,052
Memberships	25	25	
Office Equipment	200		200
Food	50		50
Office Materials and Supplies	565	465	100
Fuel	600	452	148
Reimbursement	2,400	2,400	
Telephone	1,500	1,475	25
Vehicle Maintenance	1,000	13	987
Flood Damage Repairs	76,194	30,638	45,556
Ambulance Service:			
Salaries-			
Director	26,450	25,287	1,163
Full-Time Paramedic	44,000	41,202	2,798
Part-Time Paramedic	36,135	34,693	1,442
Full-Time EMT	76,500	73,341	3,159
Part-Time EMT	54,590	52,640	1,950
Debt Collection	1,600	1,355	245
Data Processing Supplies	2,400	2,368	32
Equipment	2,084	2,084	
Office Supplies	3,080	3,046	34
Supplies	14,945	14,941	4
Petroleum	5,000	4,307	693
Uniforms	2,300	2,204	96
Insurance	6,000	6,000	
Licenses	94	94	
Employee Medical Service	150	66	84
Registrations	200	200	
Telephone	6,445	6,366	79
Collection Expense			
Training	5,000	4,553	447
Travel			
Radio Repair	569	569	
Vehicle Maintenance	6,280	6,274	6
Office Equipment	2,141	2,141	
Refunds	2,475	2,474	1
Ambulance	70,624	70,624	

WASHINGTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Emergency Dispatch:			
Salaries-			
Coordinator	\$ 3,600	\$ 2,400	\$ 1,200
Dispatch	42,000	36,000	6,000
Equipment Maintenance	4,550	4,521	29
Program Support	50,000	39,135	10,865
Office Supplies	650	627	23
Memberships	163	163	
Lodging	204	204	
Telephone	10,525	10,512	13
Training	50	50	
Equipment	55,762		55,762
Office Equipment	15,662	15,662	
Travel	560	560	
Miscellaneous	775	771	4
Forestry Fire Protection:			
Kentucky State Treasurer	1,400	1,308	92
Office of Public Defender:			
Contribution	1,305		1,305
DARE	500		500
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries	5,635	5,634	1
Dog Food	3,330	3,311	19
Supplies	500	440	60
Telephone	600	543	57
Building	5,000	54	4,946
Utilities	1,000	735	265

WASHINGTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Health and Sanitation</u> (Continued)			
Solid Waste Collection:			
Coordinator Salary	\$ 3,962	\$ 3,954	\$ 8
Laborer	7,050	6,857	193
Program Support	6,800	6,654	146
Food	7,500	5,075	2,425
Office Supplies	1,000	854	146
Petroleum	1,157	516	641
Memberships	50	25	25
Registrations	300	137	163
Telephone	540	540	
Vehicle Maintenance	2,193	2,071	122
Travel	249	249	
County Water Project	30,000	30,000	
Soil and Water Conservation:			
Program Support	25,050	25,050	
Social Services			
Service to Indigents:			
Contribution	1,305	1,305	
Miscellaneous	1,460	1,440	20
Senior Citizens Program:			
Senior Center Building	46,000	45,826	174
Services to Children and Youth:			
School Bus Transportation	22,204	20,669	1,535
Mental Health and Retardation:			
Contribution	2,500	2,500	
Spouse Abuse Center:			
Contribution	5,000	1,140	3,860

WASHINGTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Debt Service</u>			
Interest Borrowed Money:			
Kentucky Advance Revenue Program	\$ 12,437	\$ 12,437	\$
Other County Liabilities:			
KALF pre-96 Assessment	4,433	4,433	
Lease-Purchase Agreements-			
Truck, Principal	3,845	3,772	73
Truck, Interest	1,605	1,186	419
Voting Machines, Principal	32,000	32,000	
Voting Machines, Interest	2,130	848	1,282
Rescue Vehicle, Interest	750	745	5
Senior Center, Principal	54,000	54,000	
Senior Center, Interest	972	972	
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Transfers	2,280		2,280
General Services:			
Airport Contribution	22,000	12,500	9,500
Audit Expense	10,500	9,611	889
Insurance	15,400	11,041	4,359
Bond Premiums	900	86	814
ADD Membership	3,133	3,132	1
KACO Dues	800	800	
Refunds	2,038	2,038	
Fringe Benefits:			
County Contributions-			
Social Security	52,500	49,688	2,812
Retirement	63,000	60,479	2,521
Health Insurance	30,000	29,225	775
Insurance	600	600	
Worker's Compensation	25,000	4,263	20,737
Unemployment Insurance	803	803	

WASHINGTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
Total Operating Budget	\$ 1,705,711	\$ 1,476,519	\$ 229,192
Other Financing Uses:			
Kentucky Advance Revenue Program-			
Principal	568,480	568,480	
Total General Fund	\$ 2,274,191	\$ 2,044,999	\$ 229,192
<u>ROAD AND BRIDGE FUND</u>			
<u>Transportation Facilities and Services</u>			
Road Facilities:			
Pest Control	\$ 100	\$ 96	\$ 4
Telephone	1,000	902	98
Utilities	3,000	2,291	709
Insurance and Repairs	274	274	
Covered Bridge	31,650	2,385	29,265
Road Maintenance:			
Salaries-			
Road Foreman	30,000	29,865	135
Road Labor	148,000	144,163	3,837
Advertising	273	273	
Contracted Construction	14,868	14,868	
Rentals	6,000	6,000	
Asphalt	250,000	249,435	565
Concrete	9,697	9,697	
Crushed Stone	54,266	54,266	
Office Supplies	230	225	5
Road Materials	27,443	27,443	
Petroleum	15,750	15,716	34
Pipe	4,245	4,245	
Signs	2,272	2,272	
Uniforms	3,300	3,297	3
Miscellaneous Supplies	2,559	2,559	
Medical Services	420	420	
Membership Dues	150	150	
Equipment Repairs	38,408	38,408	
Other Equipment	1,478	1,478	

WASHINGTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Debt Service</u>			
Borrowed Money:			
Interest	\$ 2,599	\$ 2,599	\$
Other County Liabilities:			
Lease-Purchase Agreements			
Backhoe Principal	36,560	36,560	
Backhoe Interest	472	472	
KALF Pre-96 Assessment	4,157	4,157	
<u>Capital Projects</u>			
Bridges:			
Building and Construction	60,012	59,996	16
<u>Administration</u>			
General Services:			
Audit Expense	3,022	3,022	
Insurance	17,345	17,345	
Contingent Appropriations:			
Reserve for Budget Transfers	43,126		43,126
Fringe Benefits:			
County Contributions-			
Retirement	14,350	14,286	64
Social Security	12,078	11,953	125
Life Insurance	600	600	
Health Insurance	18,200	18,177	23
Worker's Compensation	3,065	3,065	
Unemployment Insurance	650	650	

WASHINGTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
Total Operating Budget	\$ 861,619	\$ 783,610	\$ 78,009
Other Financing Uses:			
*Kentucky Advance Revenue Program- Principal	118,815	118,815	
Total Road and Bridge Fund	\$ 980,434	\$ 902,425	\$ 78,009

JAIL FUND

Protection to Persons and Property

Office of Jailer:

Personnel Services-

Salaries-

Jailer	\$ 27,000	\$ 27,000	\$
Jail Personnel	19,960	19,296	664
Administrative Personnel	1,980	1,980	
Jail Personnel-Juvenile	2,500	2,050	450
Liability Insurance	2,500	1,000	1,500
Association Dues	100	50	50
Staff Training	1,670	1,664	6

Operations-

Contracts with Other Counties	131,570	131,570	
Equipment Repair	400	113	287
Food	200	77	123
Office Supplies	200	167	33
Uniforms	500	241	259
Routine Medical	10,316	10,316	
Telephone	600	585	15
Staff Travel	7,400	4,377	3,023
Miscellaneous	200	35	165
Communication Equipment	600	561	39
Other Equipment	500		500

Juvenile-

Contracts with Other Counties	26,530	18,720	7,810
Food	100	79	21
Routine Medical	1,000	50	950
Staff Travel	1,800	1,628	172
Miscellaneous	85	85	

WASHINGTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Budget Transfers	\$ 229	\$	\$ 229
Fringe Benefits:			
County Contributions-			
Retirement	9,045	7,333	1,712
Social Security	3,673	3,612	61
Total Jail Fund	<u>\$ 250,658</u>	<u>\$ 232,589</u>	<u>\$ 18,069</u>
<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
Road Maintenance:			
Concrete	\$ 3,927	\$ 3,927	\$
Crushed Stone and Gravel	8,762	8,762	
Contingent Appropriations-			
Reserve for Budget Transfer	<u>709</u>		<u>709</u>
Total Local Government Economic Assistance Fund	<u>\$ 13,398</u>	<u>\$ 12,689</u>	<u>\$ 709</u>
<u>SENIOR CITIZEN GRANT FUND</u>			
Building and Construction	<u>\$ 83,230</u>	<u>\$ 27,361</u>	<u>\$ 55,869</u>

WASHINGTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
FREDERICKTOWN PROJECT <u>GRANT FUND</u>			
Hazard Mitigation	\$ 517,337	\$ 472,148	\$ 45,189
Administration	<u>4,265</u>		<u>4,265</u>
Total Fredericktown Project Grant Fund	<u>\$ 521,602</u>	<u>\$ 472,148</u>	<u>\$ 49,454</u>
Total Operating Budget-All Funds	\$ 3,436,218	\$ 3,004,916	\$ 431,302
Other Financing Uses:			
*Kentucky Advance Revenue Program-			
Principal	<u>687,295</u>	<u>687,295</u>	
TOTAL BUDGET - ALL FUNDS	<u>\$ 4,123,513</u>	<u>\$ 3,692,211</u>	<u>\$ 431,302</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr. Auditor of Public Accounts

Honorable John A. Settles, County Judge/Executive
Honorable Robert A. Brady, Former County Judge/Executive
Members of the Washington County Fiscal Court

Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Washington County, Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated August 6, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Washington County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Washington County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Honorable John A. Settles, County Judge/Executive
Honorable Robert A. Brady, Former County Judge/Executive
Members of the Washington County Fiscal Court
Report On Compliance And On Internal Control Over Financial Reporting Based On
An Audit Of Financial Statements Performed In Accordance With Government
Auditing Standards
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
August 6, 1999

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133



Edward B. Hatchett, Jr. Auditor of Public Accounts

Honorable John A. Settles, County Judge/Executive
Honorable Robert A. Brady, Former County Judge/Executive
Members of the Washington County Fiscal Court

Report On Compliance With Requirements Applicable To Each Major Program And Internal Control Over Compliance In Accordance With OMB Circular A-133

Compliance

We have audited the compliance of Washington County Kentucky, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. Washington County's major federal programs are identified in the Schedule of Expenditures of Federal Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Washington County's management. Our responsibility is to express an opinion on Washington County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Washington County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Washington County's compliance with those requirements.

Internal Control Over Compliance

The management of Washington County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Washington County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Honorable John A. Settles, County Judge/Executive
Honorable Robert A. Brady, Former County Judge/Executive
Members of the Washington County Fiscal Court
Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB Circular A-133
(Continued)

Internal Control Over Compliance (Continued)

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a stylized flourish at the end.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed –
December 15, 1999

FINDINGS AND QUESTIONED COSTS

WASHINGTON COUNTY
FINDINGS AND QUESTIONED COSTS

Fiscal Year Ended June 30, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Washington County.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report.
3. No instances of noncompliance material to the financial statements of Washington County were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal awards programs are reported in the Independent Auditor's Report.
5. The auditor's report on compliance for the audit of the major federal award programs for Washington County expresses an unqualified opinion.
6. There are no audit findings relative to the major federal awards programs for Washington County reported in Part C of this schedule.
7. The program tested as a major program was: FEMA Hazard Mitigation
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Washington County was not determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

None

NONCOMPLIANCES

None

C. FINDINGS AND QUESTIONED COSTS–MAJOR FEDERAL AWARDS PROGRAM
AUDIT

None

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

WASHINGTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1999

Federal Grantor Program Title <u>Grant Name (CFDA #)</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>Cash Programs</u>		
<u>U.S. Department of Housing and Urban Development</u>		
Passed-Through State Department of Local Government:		
Community Development Block Grants- (CFDA # 14.231)	DC-21-0001	\$ 1,800
<u>U.S. Federal Emergency Management Agency</u>		
Passed-Through State Department of Military Affairs:		
Hazard Mitigation (CFDA #83.516)	FEMA-1018-002	<u>350,239</u>
Total Cash Expenditures of Federal Awards		<u><u>\$ 352,039</u></u>

See Notes to the Schedule of Expenditures of Federal Awards.

WASHINGTON COUNTY
NOTES TO THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1999

Note 1 - Basis of Presentation

This schedule is presented on a cash basis.

Note 2 - As required by this grant agreement, all program moneys received by the recipient after the completion of all recipient grant activities shall be used by the recipient for community or economic development activities eligible for assistance under Title I of the Housing and Community Development Act of 1974, so specified in the Commonwealth of Kentucky's Community Development Block Grant Eligible Activities Policy Statement.

**CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS**

WASHINGTON COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1999

Appendix A

CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM
WASHINGTON COUNTY FISCAL COURT

The Washington County Fiscal Court hereby certifies that assistance received from the Local Government Economic Development Program and Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.

A handwritten signature in cursive script, reading "John A. Settles", written over a horizontal line.

John A. Settles
County Judge/Executive

A handwritten signature in cursive script, reading "Carla Hardin", written over a horizontal line.

Carla Hardin
County Treasurer